



ANNUAL FINANCIAL REPORT

We, the Governing Board of the District, hereby certify the
Annual Financial Report and School Level Reporting Form per A.R.S. §15-904
for the Fiscal Year
2021

SIGNATURE/DATE

SIGNATURE/DATE
[Signature] 10/8/2021
[Signature] 10/5/2021
[Signature] 10/5/2021
[Signature] 10/5/2021

The Annual Financial Report file(s) for FY 2021 uploaded to the Arizona Department of Education's website on
October 8, 2021 contain(s) the data for the AFR described above.

Date
[Signature]
Superintendent Signature

Dr. Scott Menzel
Superintendent (Typed Name)

Lisa Martinez
District Contact Employee

[Signature]
Business Manager Signature

Ms. Shannon Crosier
Business Manager (Typed Name)

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Telephone Number

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TOTAL EXPENDITURES BY FUND	
1. Maintenance & Operation (from page 2, line 32)	\$ <u>151,165,575</u>
2. Classroom Site Funds (from page 3, line 55)	\$ <u>11,448,702</u>
3. Unrestricted Capital Outlay (from page 4, UCO Fund line 10)	\$ <u>16,697,546</u>

FUNDS AVAILABLE

Beginning Fund Balance (1)

REVENUES

1000 Local

- 1110 Property Taxes
- 1140 Penalties and Interest on Taxes
- 1280 Revenue in Lieu of Taxes
- 1311 Tuition from Individuals Excluding Summer School
- 1312 Tuition from Individuals for Summer School
- 1320 Tuition from Other Arizona Districts
- 1330 Tuition from Out-of-State Districts
- 1340 Tuition from Other Private Sources (Other than Individuals)
- 1350 Tuition from Other Government Sources Within Arizona
- 1360 Tuition from Other Government Sources Outside Arizona
- 1410 Transportation Fees from Individuals
- 1420 Transportation Fees from Other Arizona Districts
- 1430 Transportation Fees from Out-of-State Districts
- 1440 Transportation Fees from Other Private Sources (Other than Individuals)
- 1450 Transportation Fees from Other Government Sources Within Arizona
- 1460 Transportation Fees from Other Government Sources Outside Arizona
- 1500 Investment Income
- Other (Specify) (2) 1981, 1982, 1990, 1992

Subtotal (lines 2-19)

2000 County

- 2110 County School Fund
- 2120 County Equalization Assistance
- 2210 Special County School Reserve Fund
- Other (Specify)

Subtotal (lines 21-24)

3000 State

- 3100 Unrestricted
- 3110 State Equalization Assistance
- 3120 Additional State Aid
- Other (Specify) 3200

Subtotal (lines 26-29)

4000 Federal

- 4100 Unrestricted Revenue Received Directly from the Federal Government
- 4200 Unrestricted Revenue Received from the Federal Government through the State
- 4700 Revenue Received from the Federal Government through Other Intermediate Agencies
- 4800 Revenue in Lieu of Taxes
- 4900 Revenue for/on Behalf of the District
- Other (Specify)

Subtotal (lines 31-36)

Total Fund Revenue (lines 20, 25, 30, and 37)

- 5100 Issuance of Bonds
- 5200 Fund Transfers-In
- Other (Specify)

TOTAL FUNDS AVAILABLE (lines 1 and 38 through 41)

Total Expenditures

- 6900 Other Financing Uses and Other Items Including Transfers-Out

TOTAL EXPENDITURES AND OTHER USES (lines 43 plus 44)

ENDING FUND BALANCE (line 42 minus line 45) (3)

	MAINTENANCE AND OPERATION FUND 001	UNRESTRICTED CAPITAL OUTLAY FUND 610	ADJACENT WAYS FUND 620	BOND BUILDING FUND 630	DEBT SERVICE FUND 700 (4)
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
1.	13,095,022	4,397,588	4,392,332	54,276,076	27,556,318
2.	139,567,469	17,050,953	(261)		29,000,919
3.	0				
4.	774,394	37,550	0		128,044
5.	97,500	0			0
6.	0	0			0
7.	0	0			0
8.	0	0			0
9.	0	0			0
10.	0	0			0
11.	0	0			0
12.	0	0			0
13.	0	0			0
14.	0	0			0
15.	0	0			0
16.	0	0			0
17.	0	0			0
18.	359,579	(16,324)	38,418	0	680,664
19.	(66,079)	29,882	0	0	0
20.	140,732,864	17,102,061	38,157	0	29,809,627
21.	0	0			
22.	0	0			
23.	0	0			
24.	0	0			
25.	0	0			
26.	0	0			
27.	0	0			
28.	19,871,289	0			
29.	1,443,400	0			0
30.	21,314,689	0			0
31.	0				
32.	0				
33.	0				
34.	0				
35.	0				
36.	0				0
37.	0				0
38.	162,047,553	17,102,061	38,157	0	29,809,627
39.				74,081,314	800,692
40.	16,195,258	0	0	0	0
41.	0	0	0	0	0
42.	191,337,833	21,499,649	4,430,489	128,357,390	58,166,637
43.	151,165,575	16,697,546	1,804,975	50,204,714	27,903,485
44.	17,388,387	0	0	0	0
45.	168,553,962	16,697,546	1,804,975	50,204,714	27,903,485
46.	22,783,870	4,802,103	10,500,244	78,152,676	30,263,152

- (1) The Maintenance and Operation Fund beginning fund balance includes the revolving account cash balance of \$0 at 7/1/20.
- (2) The Government Property Lease Excise Tax revenue included on line 19 is \$0
- (3) The Maintenance and Operation Fund ending fund balance includes the revolving account cash balance of \$0 at 6/30/21.
- (4) Debt Service Fund, interest expenditures amount: \$10,242,693

MAINTENANCE AND OPERATION FUND (001)—EXPENDITURES

Expenditures		Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Other 6800	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
100 Regular Education										
1000 Instruction	1.	47,183,793	14,162,721	873,648	419,434	1,357	68,461,748	62,640,953	62,329,230	0.5%
2000 Support Services										
2100 Students	2.	5,580,392	1,749,450	78,971	17,604	22,133	7,976,381	7,448,549	6,630,311	12.3%
2200 Instructional Staff	3.	3,276,894	995,437	141,016	20,482	46,990	4,834,249	4,480,819	4,141,050	8.2%
2300 General Administration	4.	1,378,883	561,545	228,178	6,156	537	2,487,214	2,175,299	2,335,797	-6.9%
2400 School Administration	5.	7,334,566	2,213,487	26,121	60,984	14,386	10,288,957	9,649,545	9,664,458	-0.2%
2500 Central Services	6.	1,651,657	541,267	329,053	114,542	144,260	3,735,813	2,780,779	2,708,567	2.7%
2600 Operation & Maintenance of Plant	7.	6,452,409	2,162,054	8,199,283	4,054,443	12,904	23,351,514	20,881,093	23,176,841	-9.9%
2900 Other	8.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	9.	187,746	77,209	66,721	93,189	0	458,341	424,865	382,231	11.2%
610 School-Sponsored Cocurricular Activities	10.	237,216	50,622	0	0	0	401,357	287,838	317,732	-9.4%
620 School-Sponsored Athletics	11.	1,157,520	224,868	337,558	101,041	86,861	1,942,225	1,907,849	1,659,756	14.9%
630 Other Instructional Programs	12.	0	0	0	0	0	0	0	0	0.0%
700, 800, 900 Other Programs	13.	0	0	0	0	0	0	0	0	0.0%
Regular Education Subsection Subtotal (lines 1-13)	14.	74,441,076	22,738,660	10,280,551	4,887,875	329,428	123,937,799	112,677,589	113,345,973	-0.6%
200 and 300 Special Education										
1000 Instruction	15.	11,192,047	3,821,070	58,543	179	0	17,344,850	15,071,838	15,398,827	-2.1%
2000 Support Services										
2100 Students	16.	6,147,470	1,668,058	0	0	119	8,653,693	7,815,646	7,446,116	5.0%
2200 Instructional Staff	17.	585,011	151,715	1,935	4,487	196,662	994,077	939,810	846,021	11.1%
2300 General Administration	18.	0	0	0	0	0	0	0	0	0.0%
2400 School Administration	19.	19,750	4,020	0	0	0	24,307	23,770	22,438	5.9%
2500 Central Services	20.	199	39	5,887	0	0	18,175	6,125	17,355	-64.7%
2600 Operation & Maintenance of Plant	21.	0	0	0	0	0	1,193	0	866	-100.0%
2900 Other	22.	0	0	0	0	0	0	0	0	0.0%
3000 Operation of Noninstructional Services	23.	0	0	0	0	0	0	0	0	0.0%
Subtotal (lines 15-23)	24.	17,944,476	5,644,901	66,365	4,665	196,781	27,036,295	23,857,189	23,731,623	0.5%
400 Pupil Transportation	25.	3,503,641	1,209,096	712,752	808,967	0	8,563,190	6,234,456	7,053,835	-11.6%
510 Desegregation										
(from Districtwide Desegregation Expenditures, page 2, line 44)	26.	5,434,480	1,538,250	256,147	152,992	300	7,382,169	7,382,169	7,382,169	0.0%
530 Dropout Prevention Programs										
1000 Instruction	27.	3,614	742	0	0	750		5,106	0	--
2000-3000 Support Serv. & Oper. of Noninstructional Serv.	28.	65,268	20,485	129,823	391	57		216,024	221,131	-2.3%
Subtotal (lines 27 and 28)	29.	68,882	21,227	129,823	391	807	221,129	221,130	221,131	0.0%
540 Joint Career and Technical Education and Vocational Education Center	30.	0	0	0	0	0	0	0	0	0.0%
550 K-3 Reading Program	31.	625,390	167,652	0	0	0	793,043	793,043	846,274	-6.3%
Total Expenditures (lines 14, 24-26, 29-31)	32.	102,017,945	31,319,787	11,445,638	5,854,889	527,316	167,933,625	151,165,575	152,581,005	-0.9%

CLASSROOM SITE FUNDS (011, 012, AND 013)—REVENUES, EXPENDITURES, AND FUND BALANCES

	Beginning Fund Balance	Actual Revenues	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500 6810, 6890	Supplies 6600	Interest on Short-Term Debt 6850 (1)	Total Expenditures			% Increase/Decrease in Actual	Ending Fund Balance
								Budget	Actual	Prior Year Actual		
Classroom Site Fund 011 - Base Salary												
Revenues												
CSF Allocation (20%)		2,247,215										
Interest Income and Other Revenues		9,192										
Total Revenues (lines 1 and 2)		2,256,407										
Expenditures												
100 Regular Education												
1000 Instruction			1,366,114	403,349				2,848,212	1,769,463	1,746,277	1.3%	
2100 Support Services - Students			36,886	10,730				49,589	47,616	39,626	20.2%	
2200 Support Services - Instructional Staff			24,208	7,054				33,354	31,262	30,279	3.2%	
Program 100 Subtotal (lines 4-6)			1,427,207	421,133				2,931,155	1,848,340	1,816,182	1.8%	
200 and 300 Special Education												
1000 Instruction			241,882	71,406				365,728	313,288	305,062	2.7%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			10,854	2,939				14,331	13,793	11,488	20.1%	
Program 200 and 300 Subtotal (lines 8-10)			252,736	74,346				380,059	327,081	316,550	3.3%	
Other Programs (Specify) None												
1000 Instruction			1,480	472				2,058	1,951	1,517	28.6%	
2100 Support Services - Students			0	0				0	0	0	0.0%	
2200 Support Services - Instructional Staff			0	0				0	0	1	-100.0%	
3300 Community Services Operations			0	0				0	0			
Other Programs Subtotal (lines 12-15)			1,480	472				2,058	1,951	1,518	28.6%	
Total Classroom Site Fund 011 - Base Salary	1,039,265	2,256,407	1,681,422	495,951			0	3,313,272	2,177,373	2,134,250	2.0%	1,118,299
Classroom Site Fund 012 - Performance Pay												
Revenues												
CSF Allocation (40%)		4,494,430										
Interest Income and Other Revenues		25,488										
Total Revenues (lines 18 and 19)		4,519,918										
Expenditures												
100 Regular Education												
1000 Instruction			3,098,790	633,990				5,436,960	3,732,780	6,757,581	-44.8%	
2100 Support Services - Students			79,811	16,150				0	95,962	197,580	-51.4%	
2200 Support Services - Instructional Staff			58,024	11,820				0	69,844	115,158	-39.3%	
Program 100 Subtotal (lines 21-23)			3,236,626	661,960				5,436,960	3,898,586	7,070,319	-44.9%	
200 and 300 Special Education												
1000 Instruction			527,101	107,847				0	634,947	1,186,964	-46.5%	
2100 Support Services - Students			5,775	1,186				0	6,961	9,512	-26.8%	
2200 Support Services - Instructional Staff			25,740	5,254				0	30,994	36,742	-15.6%	
Program 200 and 300 Subtotal (lines 25-27)			558,616	114,287				0	672,902	1,233,218	-45.4%	
Other Programs (Specify) None												
1000 Instruction			29,700	6,100				0	35,800	91,940	-61.1%	
2100 Support Services - Students			0	0				0	0	1	-100.0%	
2200 Support Services - Instructional Staff			0	0				0	0	0		
3300 Community Services Operations			0	0				0	0			
Other Programs Subtotal (lines 29-32)			29,700	6,100				0	35,800	91,941	-61.1%	
Total Classroom Site Fund 012 - Performance Pay	934,974	4,519,918	3,824,941	782,348			0	5,436,960	4,607,289	8,395,478	-45.1%	847,603
Classroom Site Fund 013 - Other												
Revenues												
CSF Allocation (40%)		4,494,430										
Interest Income and Other Revenues		5,369										
Total Revenues (lines 35 and 36)		4,499,799										
Expenditures												
100 Regular Education												
1000 Instruction			2,948,404	877,252	12,781	0		4,436,254	3,838,437	3,758,966	2.1%	
2100 Support Services - Students			74,180	21,579	0	0		99,725	95,759	79,698	20.2%	
2200 Support Services - Instructional Staff			48,698	14,190	3,650	0		70,716	66,537	60,885	9.3%	
2310 Support Services - Governing Board			0	0	0	0		0	0	0		
Program 100 Subtotal (lines 38-41)			3,071,282	913,021	16,431	0		4,606,695	4,000,734	3,899,549	2.6%	
200 and 300 Special Education												
1000 Instruction			486,466	143,591	1,584	0		736,930	631,641	613,566	2.9%	
2100 Support Services - Students			0	0	0	0		0	0	0	0.0%	
2200 Support Services - Instructional Staff			21,829	5,912	0	0		28,821	27,741	23,104	20.1%	
2310 Support Services - Governing Board			0	0	0	0		0	0	0		
Program 200 and 300 Subtotal (lines 43-46)			508,295	149,503	1,584	0		765,751	659,382	636,670	3.6%	
530 Dropout Prevention Programs												
1000 Instruction			0	0	0	0		0	0	0	0.0%	
Other Programs (Specify) None												
1000 Instruction			2,976	949	0	0		4,139	3,925	3,049	28.7%	
2100, 2200 Support Serv. Students & Instructional Staff			0	0	0	0		0	0	1	-100.0%	
2310 Support Services - Governing Board			0	0	0	0		0	0			
3300 Community Services Operations			0	0	0	0		0	0			
Other Programs Subtotal (lines 49 -52)			2,976	949	0	0		4,139	3,925	3,050	28.7%	
Total Classroom Site Fund 013 - Other	828,563	4,499,799	3,582,553	1,063,473	18,014	0	0	5,376,585	4,664,040	4,539,269	2.7%	664,322
Total Classroom Site Funds (lines 17, 34, and 54)	2,802,802	11,276,124	9,088,916	2,341,772	18,014	0	0	14,126,817	11,448,702	15,068,997	-24.0%	2,630,224

(1) Include amounts expended for registered warrant expense in Funds 011, 012, and 013 on lines 17, 34, and 54, respectively.

UNRESTRICTED CAPITAL OUTLAY (610) FUND—EXPENDITURES

Expenditures	Rentals 6440	Library Books, Textbooks, & Instructional Aids 6641-6643	Property 6700	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	All Other Object Codes (excluding 6900)	Totals			% Increase/ Decrease in Actual
							Budget	Actual	Prior Year Actual	
Unrestricted Capital Outlay Override (1)	0	941,780	5,702,315	0	0	1,288,284	10,757,448	7,932,379	8,321,173	-4.7%
Unrestricted Capital Outlay Fund 610 (2)										
1000 Instruction	0	2,506,772	7,674,203			5,542	14,750,115	10,186,517	6,062,692	68.0%
2000 Support Services										
2100, 2200 Students and Instructional Staff	0	258,690	275,036			7,000	1,999,264	540,726	772,969	-30.0%
2300, 2400, 2500, 2900 Administration	243,598		1,446,665		0	67,103	1,562,373	1,757,366	2,966,010	-40.7%
2600 Operation & Maintenance of Plant	0		959,803			21,134	762,030	980,937	479,912	104.4%
2700 Student Transportation	0		236,402			0	445,000	236,402	208,230	13.5%
3000 Operation of Noninstructional Services	0		4,457			18,773	20,700	23,230	16,603	39.9%
4000 Facilities Acquisition and Construction	0		79,434			2,892,936	4,284,042	2,972,369	2,422,279	22.7%
5000 Debt Service				0	0		0	0	0	0.0%
Total Unrestricted Capital Outlay Fund (lines 2-9)	243,598	2,765,462	10,675,998	0	0	3,012,488	23,823,524	16,697,546	12,928,695	29.2%

(1) Amounts in the Unrestricted Capital Outlay Override, line 1 above, must also be included in the Unrestricted Capital Outlay Fund (610) individual line items.

(2) Expenditures, if any, in the Unrestricted Capital Outlay Fund on lines 2-9 for the K-3 Reading Program as described in A.R.S. §15-211:

Budget \$0 Actual \$0

OTHER FUNDS—REQUIRED CAPITAL EXPENDITURE DETAIL [A.R.S. §15-904(B)]

Selected Expenditures by Object Code	UNRESTRICTED CAPITAL OUTLAY Fund 610		BOND BUILDING Fund 630		NEW SCHOOL FACILITIES Fund 695		ADJACENT WAYS Fund 620	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Total Fund Expenditures	23,823,524	16,697,546	128,169,103	50,204,714	0	0	0	1,804,975
6150 Classified Salaries	0	3,177	246,238	161,895	0	0	0	0
6200 Employee Benefits	0	644	36,000	44,422	0	0	0	0
6450 Construction Services	1,834,042	2,892,936	94,011,535	45,673,811	0	0	4,842,386	1,804,975
6710 Land and Improvements	0	0	0	0	0	0	0	0
6720 Buildings and Improvements	0	0	0	0	0	0	0	0
673X Furniture and Equipment	5,117,522	1,894,115	0	765,753	0	0	0	0
673X Vehicles	488,000	426,066	1,866,519	1,533,121	0	0	0	0
673X Technology-Related Hardware and Software	11,097,838	8,355,817	0	5,179	0	0	0	0
6831, 6832 Redemption of Principal	0	0	0	0	0	0	0	0
6841, 6842, 6850, 6860 Interest	0	0	0	264,596	0	0	0	0
Total (lines 2-11)	18,537,402	13,572,755	96,160,292	48,448,776	0	0	4,842,386	1,804,975
Total amounts reported on lines 2 through 11 above for:								
Renovation	1,834,042	1,272,614	50,624,353	10,786,349			0	0
New Construction	0	0	43,387,182	33,880,672	0	0	4,842,386	1,804,975
Other	16,703,360	12,300,141	2,148,757	3,781,755	0	0	0	0
Total (lines 13-15)	18,537,402	13,572,755	96,160,292	48,448,776	0	0	4,842,386	1,804,975

Funds 610, 630, 695, and 620

1. New construction cost per square foot	\$	295
2. Land acquisition costs	\$	0

CAPITAL ASSETS AS OF JUNE 30, 2021	
Land and Improvements	\$65,701,291
Buildings and Improvements	\$675,948,777
Furniture, Equipment, Vehicles, and Technology	\$32,319,338
Construction in Progress	\$54,675,848
Total	\$828,645,254

FEDERAL AND STATE PROJECTS

FEDERAL PROJECTS

100-130 ESEA Title I - Helping Disadvantaged Children
 140-150 ESEA Title II - Prof. Development and Technology
 160 ESEA Title IV - 21st Century Schools
 170-180 ESEA Title V - Promote Informed Parent Choice
 190 ESEA Title III - Limited English & Immigrant Students
 200 ESEA Title VII - Indian Education
 210 ESEA Title VI - Flexibility and Accountability
 220 IDEA Part B
 230 Johnson-O'Malley
 240 Workforce Investment Act
 250 AEA-Adult Education
 260-270 Vocational Education - Basic Grants
 280 ESEA Title X - Homeless Education
 290 Medicaid Reimbursement
 374 E-Rate
 378 & 699 Impact Aid and Federal Impact Aid (Construction)
 300-399 Other Federal Projects (Besides E-Rate & Impact Aid)
Total Federal Project Funds (lines 1-17)

Total COVID-19 Federal Relief Funds included in line 17 above

STATE PROJECTS

400 Vocational Education
 410 Early Childhood Block Grant
 420 Ext. School Yr. - Pupils with Disabilities
 425 Adult Basic Education
 430 Chemical Abuse Prevention Programs
 435 Academic Contests
 450 Gifted Education
 456 College Credit Exam Incentives
 457 Results-based Funding
 460 Environmental Special Plate
 465-499 Other State Projects
Total State Project Funds (lines 20-30)

Total Federal and State Projects (lines 18 and 31)

	BEGINNING FUND BALANCE	REVENUES	NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS (1)	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL			BUDGET	ACTUAL	
1.	(50,584)	2,105,720	(6,930)	3,632,496	2,394,868	(346,661)
2.	(16,634)	417,802	(632)	544,175	494,945	(94,409)
3.	(42,109)	617,913	(4,142)	1,073,967	691,668	(120,006)
4.	0	0	0	0	0	0
5.	(2,384)	20,022	0	178,616	67,020	(49,382)
6.	0	42,227	0	123,059	68,846	(26,618)
7.	0	0	0	0	0	0
8.	(792,232)	4,050,572	0	5,745,403	3,810,551	(552,211)
9.	7,894	3,336	(412)	31,736	10,819	(1)
10.	0	0	0	0	0	0
11.	0	0	0	0	0	0
12.	71,671	271,615	(3,092)	507,403	367,489	(27,295)
13.	0	0	0	0	0	0
14.	5,227,214	787,714	0	5,700,000	2,296,612	3,718,317
15.	564,086	579,715	0	400,000	10,460	1,133,342
16.	0	0	0	0	0	0
17.	(3,717,243)	11,941,183	(460)	19,949,898	12,790,020	(4,566,541)
18.	1,249,679	20,837,820	(15,668)	37,886,753	23,003,296	(931,466)
19.	(3,643,943)	0	0	12,294,213	0	(3,643,943)
20.	1	132,178	0	133,731	131,998	181
21.	0	0	0	0	0	0
22.	0	0	0	0	0	0
23.	0	0	0	0	0	0
24.	0	0	0	0	0	0
25.	12,933	0	0	0	0	12,933
26.	0	0	0	0	0	0
27.	331,816	237,722	0	566,162	308,696	260,842
28.	3,156,010	2,115,338	0	5,169,375	975,070	4,296,277
29.	0	0	0	0	0	0
30.	1,676	110,524	0	138,888	135,296	(23,096)
31.	3,502,436	2,595,761	0	6,008,156	1,551,060	4,547,137
32.	4,752,115	23,433,581	(15,668)	43,894,909	24,554,356	3,615,672

	OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN 5000 (1)	OTHER FINANCING USES INCLUDING TRANSFERS-OUT 6900 (1)
1.	0	6,930
2.	0	632
3.	0	4,142
4.	0	0
5.	0	0
6.	0	0
7.	0	0
8.	0	0
9.	0	412
10.	0	0
11.	0	0
12.	0	3,092
13.	0	0
14.	0	0
15.	0	0
16.	0	0
17.	0	460

19.	0	0
-----	---	---

	OTHER FINANCING SOURCES (2)	OTHER FINANCING USES (2)
20.	0	0
21.	0	0
22.	0	0
23.	0	0
24.	0	0
25.	0	0
26.	0	0
27.	0	0
28.	0	0
29.	0	0
30.	0	0

(1) In accordance with the USFR Chart of Accounts, the Impact Aid Fund may transfer monies (object code 6930) to the M&O and Teacherage Funds; the Impact Aid Fund may also receive transfers-in (object code 5200) from the Impact Aid Revenue Bond Building and Impact Aid Revenue Bond Debt Service Funds; all other Federal Projects Funds may not receive any transfers-in and may only make transfers-out to the Indirect Costs Fund based on an approved indirect cost rate (object code 6910) and for any interest on federal program monies the district is not required to revert and chooses to transfer to the Indirect Cost Fund (object code 6930).

(2) In accordance with the USFR Chart of Accounts, transfers of monies between funds should be made only when specifically authorized by statute or allowed by a federal grant. Currently, there are no allowable transfers to or from any state projects.

	BEGINNING FUND BALANCE		NET OTHER FINANCING SOURCES AND USES INCLUDING TRANSFERS	EXPENDITURES		ENDING FUND BALANCE
	ACTUAL	ACTUAL		BUDGET	ACTUAL	
OTHER FUNDS						
020 Instructional Improvement	1,459,639	953,537		2,354,639	1,310,949	1,102,227
050 County, City, and Town Grants	14,294	0	0	0	0	14,294
071 English Language Learner (1)	0	0	0	0	0	0
072 Compensatory Instruction (1)	0	0	0	0	0	0
500 School Plant	7,187,818	334,753	83,948	7,109,000	271,690	7,334,829
515 Civic Center	7,484,918	630,420	0	7,600,000	602,092	7,513,246
520 Community School	3,316,969	3,322,112	0	9,113,795	2,335,845	4,303,236
525 Auxiliary Operations	3,610,768	1,221,013	50	2,501,833	1,092,752	3,739,079
526 Extracurricular Activities Fees Tax Credit	4,200,067	1,302,406	300	3,154,616	703,870	4,798,903
530 Gifts and Donations	1,623,757	1,256,611	0	1,200,000	967,386	1,912,982
535 Career & Tech. Ed. & Voc. Ed. Projects	0	0	0	0	0	0
540 Fingerprint	18,224	3,116	0	13,000	3,058	18,282
543 School Opening	1,189,310	5,947	(1,195,258)	1,189,310	0	(0)
550 Insurance Proceeds	1,212,993	11,548	1,175	1,200,000	0	1,225,716
555 Textbooks	554,984	52,843	0	550,000	21,458	586,370
565 Litigation Recovery	126,604	2,058	0	100,000	36,839	91,823
570 Indirect Costs	8,634,287	73,494	765,668	8,200,003	1,853,024	7,620,425
575 Unemployment Insurance	983	9	0	950	0	992
580 Teachers	0	0	0	0	0	0
585 Insurance Refund	190,959	1,817	0	190,000	0	192,776
590 Grants and Gifts to Teachers	0	0	0	0	0	0
595 Advertisement	23,381	4,680	0	21,000	0	28,061
596 Career Technical Education	2,534,909	1,789,565	0	4,403,508	1,950,981	2,373,494
597 Arizona Industry Credentials Incentive	0	6,468	0	22,000	6,468	0
639 Impact Aid Revenue Bond Building	0	0	0	0	0	0
650 Gifts and Donations—Capital	53,366	508	0	0	0	53,874
660 Condemnation	0	0	0	0	0	0
665 Energy and Water Savings	4,625,189	1,195,893	2,231,169	4,542,443	4,471,237	3,581,013
686 Emergency Deficiencies Correction	0	0	0	0	0	0
691 Building Renewal Grant	389,291	135,088	157,219	0	405,849	275,749
695 New School Facilities	0	0	0	0	0	0
720 Impact Aid Revenue Bond Debt Service	0	0	0	0	0	0
850 Student Activities	1,862,431	750,097	0	1,590,000	746,563	1,865,965
Other None	0	0	0	0	0	0
INTERNAL SERVICE FUNDS 950-989						
953 Self Insurance	44,959,149	36,565,491	3,000,000	42,095,220	34,387,481	50,137,159
955 Intergovernmental Agreements	516,389	496,493	0	925,089	39,416	975,466
9 OPEB	0	0	0	0	0	0
951 Print Shop	116,818	62,743	0	124,597	66,050	113,511

(1) Actual Revenues and Actual Expenditures should agree with Supplement, Fund 071—line 13 and Fund 072—line 26.

Instructional Improvement Fund 020	BUDGET	ACTUAL
Expenditures		
Teacher Compensation Increases	523,811	668,788
Class Size Reduction	0	0
Dropout Prevention Programs	0	0
Instructional Improvement Programs	1,830,828	642,161
Total Expenditures (lines 1-4)	2,354,639	1,310,949
Total Expenditures from accounting data		1,310,949

Check this box if your district did not have expenditures in the Instructional Improvement Fund

Arizona Industry Credentials Incentive Fund 597	BUDGET	ACTUAL
Expenditures		
Teacher instructional costs and professional development		0
Student certification, credentialing, or licensure costs		0
Developmental costs		0
Instructional hardware, software, or supplies		6,468
Career exploration		0
Total Expenditures (lines 1-5)	22,000	6,468
Total Expenditures from accounting data		6,468

OTHER FINANCING SOURCES INCLUDING TRANSFERS-IN	OTHER FINANCING USES INCLUDING TRANSFERS-OUT	REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
5000	6900		
0	0	(0)	953,537
0	0	0	0
0	0	0	0
0	0	0	0
83,948	0	0	334,753
0	0	0	630,420
0	0	0	3,322,112
50	0	0	1,221,013
300	0	0	1,302,406
0	0	0	1,256,611
0	0	0	0
0	0	0	3,116
0	1,195,258	0	5,947
1,175	0	0	11,548
0	0	0	52,843
0	0	0	2,058
765,668	0	0	73,494
0	0	0	9
0	0	0	0
0	0	0	1,817
0	0	0	0
0	0	0	4,680
0	0	0	1,789,565
0	0	6,468	0
0	0	0	0
0	0	0	508
0	0	0	0
2,388,387	157,219	625,796	570,097
0	0	0	0
157,219	0	0	135,088
0	0	0	0
0	0	0	0
0	0	0	750,097
0	0	0	0
3,000,000	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0

Differences = miscoded revenues in accounting data. All revenues are included in column E regardless of correct object codes.

REPORTED REVENUE DIFFERENCE	REVENUES FROM CORRECT OBJECTS IN ACCOUNTING DATA
(0)	953,537
0	0
0	0
0	0
0	334,753
0	630,420
0	3,322,112
0	1,221,013
0	1,302,406
0	1,256,611
0	0
0	3,116
0	5,947
0	11,548
0	52,843
0	2,058
0	73,494
0	9
0	0
0	1,817
0	0
0	4,680
0	1,789,565
6,468	0
0	0
0	508
0	0
625,796	570,097
0	0
0	135,088
0	0
0	0
0	750,097
0	0
0	0
0	0

A. Bonds and Short-term Debt

1. Bonds Outstanding, July 1, 2020	\$259,600,000	1.
2. Bonds issued during FY 2021	61,655,000	2.
3. Bonds retired during FY 2021	(18,421,250)	3.
4. Bonds Outstanding, June 30, 2021	\$302,833,750	4.
5. Short-term Debt Outstanding, July 1, 2020	\$0	5.
6. Short-term Debt Outstanding, June 30, 2021	\$0	6.

B. District Assessed Valuation and Other District Information

1. FY 2021 Assessed Valuations and Tax Rates			
a. Primary	\$5,840,049,941	Tax Rate	2.6334
b. Secondary	\$7,330,377,441	Tax Rate	0.9939
2. Number of Schools			29
3. Actual Days in Session			180
4. Area of School District (Square Miles)			112

(Report this WHETHER OR NOT district changed boundaries in FY 2021)

C. County Approved Liabilities incurred in excess of district budget (A.R.S. §15-907)

	M & O	Unrestricted Capital Outlay	
1. Destruction or damage	0	0	1.
2. Excessive/unexpected legal expenses	0	0	2.
3. Mitigation or removal of health or safety hazard	0	0	3.

D. Current Expenditures by Category

1. Classroom Instruction excl. Supplies (Function 1000, except line 2 amount)	\$111,920,535
2. Classroom Supplies (Function 1000, Object Code 6600)	\$1,009,077
3. Administration (Functions 2300, 2400, 2500, & 2900)	\$18,772,626
4. Support Services—Students (Function 2100)	\$19,936,382
5. All Other Support Services & Operations (Functions 2200, 2600, 2700, 3100, & 3400)	\$50,981,629
6. Total Current Expenditures	\$202,620,249
7. Total Current Expenditures from Federal Funds, excluding those funds intended to replace local tax revenues (e.g., impact aid funds)	\$23,003,298
8. Total Current Expenditures from State and Local Funds, including those funds intended to replace local tax revenues (e.g., impact aid funds)	\$179,616,951

E. Total salaries and benefits expenditures related to an agreement with Department of Labor to settle a decision based on the Fair Labor Standards Act

\$0

F. Rewards, Discounts, Incentives, and Other Financial Consideration Received from Credit Card Companies (A.R.S. §35-391)

\$90,140

G. Cash and Investments held at June 30, 2021

1. Sinking funds	\$13,150,000
2. Bond funds	\$80,791,583
3. Other funds, except for any employee retirement funds	\$119,071,357

H. Average Teacher Salary (A.R.S. §15-903.E)

1. Average salary of all teachers employed in FY 2021	\$57,880
2. Average salary of all teachers employed in FY 2020	\$55,296
3. Increase in average teacher salary from prior year	\$2,584
4. Percentage increase	4.7%

Comments on Average Salary Calculation (Optional):

5. Average salary of all teachers employed in FY 2018	\$50,314
6. Total percentage increase in average teacher salary since FY 2018	15.0%

Check this box if your district has no teachers (transporting districts and some CTEDs).

A. ENROLLMENT OF GIFTED PUPILS BY GRADE (A.R.S. §15-779.02)

Areas of Identification [A.R.S. §15-203(A)(15)]

- 1. Quantitative Reasoning
- 2. Verbal Reasoning
- 3. Nonverbal Reasoning
- 4. Total Duplicated Enrollment (lines 1-3)

	GRADE												TOTAL	
	K	1	2	3	4	5	6	7	8	9	10	11		12
1. Quantitative Reasoning	18	43	40	73	103	165	162	88	69	85	79	81	82	1,088
2. Verbal Reasoning	11	25	24	45	61	96	95	95	74	80	65	64	65	800
3. Nonverbal Reasoning	34	49	45	79	109	129	124	144	132	117	109	119	105	1,295
4. Total Duplicated Enrollment (lines 1-3)	63	117	109	197	273	390	381	327	275	282	253	264	252	3,183

B. M&O SPECIAL EDUCATION PROGRAMS BY TYPE (A.R.S. § 15-761)

- 1. Total All Disability Classifications
- 2. Gifted Education
- 3. Remedial Education
- 4. ELL Incremental Costs
- 5. ELL Compensatory Instruction
- 6. Vocational and Technological Education (non-CTED)
- 7. Career Education
- 8. Career Technical Education (CTED programs in 300 range)
- 9. Total (lines 1-8)

PROGRAM	PROGRAM	
200 & 300	200 & 300	
BUDGET	ACTUAL	
24,129,540	21,558,784	1.
2,751,831	2,166,293	2.
0	0	3.
0	0	4.
0	0	5.
154,924	132,112	6.
0	0	7.
0	0	8.
27,036,295	23,857,189	9.

- 10. IEP required pupil transportation costs coded within Program 400

376,566 10.

C. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR GIFTED PUPILS (ELEMENTARY, SECONDARY, AND TOTAL)

Actual Expenditures for all Gifted Programs:

K-8	\$	1,451,000
9-12	\$	715,291
Total	\$	<u>2,166,291</u>

D. EXPENDITURES FOR AUDIT SERVICES

- 1. Nonfederal Audit Expenditures - M&O Fund
- 2. Federal Audit Expenditures - All Funds

	BUDGET	ACTUAL
6350	42,431	73,689
6330	0	0

E. MAINTENANCE AND OPERATION FUND EXPENDITURES FOR PERFORMANCE PAY (A.R.S. §15-920)

Actual Expenditures made in FY 2020 \$ 53,250

F. TUITION

Type 03 Districts Only

- 1. Tuition to Other Arizona Districts for high school students only (objects 6561 & 6565)
- 2. Tuition to Other Arizona Districts for all other students (objects 6561)
- 3. Tuition to Out-of-State Districts for high school students only (objects 6562 & 6565)
- 4. Tuition to Out-of-State Districts for all other students (objects 6562)

Non-Type 03 Districts

- 5. Tuition to Other Arizona Districts (object 6561)
- 6. Tuition to Out-of-State Districts (object 6562)

All Districts

- 7. Tuition to Private Schools (object 6563)
- 8. Tuition to Ed Services\Coops\VGAs (object 6564)
- 9. Tuition Other (object 6569) (1)
- 10. Total (lines 1-9)

Tuition Expenditures			
Operations	Capital	Debt	Total
0	0	0	0
0	0		0
0	0	0	0
0	0		0
0	0		0
0	0		0
1,518,621	0		1,518,621
0	0		0
0	0		0
1,518,621	0	0	1,518,621

(1) Tuition paid to the State and other governmental organizations, such as the Arizona School for the Deaf and Blind, as reimbursement for providing specialized instructional services to students residing within the boundaries of the paying district.

ADDITIONAL INFORMATION FOR NATIONAL PUBLIC EDUCATION FINANCIAL SURVEY (NPEFS) REPORTING

Funds 001-799 (excluding 575)	Programs 100-630										Programs 700-900	Total
	Salaries 6100	Employee Benefits 6200	Purchased Services 6300, 6400, 6500	Supplies 6600	Property 6700	Dues and Fees 6810	Judgments Against a District 6820	Redemption of Principal 6831, 6832	Interest 6841, 6842, 6850	Miscellaneous 6890	All Object Codes (excluding 6900)	
1000 Instruction	81,593,243	24,477,205	3,585,854	4,561,781	8,696,472	62,513				143,719	1,999	123,122,787
2000 Support Services												
2100 Students	13,883,596	4,030,508	1,557,637	384,459	160,056	29,955				1,956	16,745	20,064,912
2200 Instructional Staff	7,131,215	2,067,299	654,237	562,161	201,575	250,817				500	0	10,867,805
2300 General Administration	1,521,740	608,614	399,043	32,502	5,679	48,011	0			0	0	2,615,590
2400 School Administration	8,180,899	2,485,585	53,132	111,930	226,605	16,515				3,739	0	11,078,405
2500, 2900 Central Services, Other	3,062,683	1,040,514	910,530	142,952	1,327,941	212,311			138,765	0	32,464	6,868,160
2600 Operation and Maintenance of Plant	7,846,756	2,625,649	9,313,522	5,507,796	1,376,516	18,902				336,260	0	27,025,402
2700 Student Transportation	3,598,758	1,239,907	883,917	826,967	1,769,523	0				0		8,319,072
3000 Operation of Noninstructional Services												
3100 Food Service Operations	2,915,828	975,777	235,612	2,533,700	36,766	2,682				17,981	0	6,718,346
3200 Enterprise Operations	0	0	0	0	0	0				0	0	0
3300 Community Services Operations											4,216,338	4,216,338
3400 Bookstore Operations	223,068	84,070	18,773	0	0	0				0	0	325,911
Total (lines 1-12)	129,957,787	39,635,129	17,612,258	14,664,248	13,801,133	641,707	0		138,765	504,155	4,267,547	221,222,728
From Federal Funds	9,918,312	3,237,988	4,294,347	2,297,526	598,651	480	0		0	9,371	2,560,502	22,917,176
From State and Local Sources	120,039,476	36,397,141	13,317,911	12,366,722	13,202,482	641,227	0		138,765	494,784	1,707,045	198,305,552
4000 Facilities Acquisition and Construction	0	0	52,521,055	0	298,516	0				0	0	52,819,572
5000 Debt Service								20,557,370	11,438,593		0	31,995,962

Teacher Salaries (Funds 001-799 excluding 575, Function 1000)

	Certified Teachers (in Object 6100)	Certified Substitutes (in Object 6100)	Contract Teachers (in Object 6300)	Contract Substitutes (in Object 6300)
1. Regular Education (Programs 100, 280, 520, and 550)	59,505,864	1,477,825	404,206	0
2. Special Education (Programs 200-230, 250, 512, 514, and 515)	7,922,176	77,612	45,940	0
3. Vocational Ed. and CTED (Programs 270, 300-399, and 540)	1,259,624	13,759	49,422	0
4. Other (Programs 240, 260, 265, 510, 511, 513, and 530)	5,374,567	28,607	55,607	0
5. Cocurricular Activities, Athletics, and Other (Program 600-630)	1,228,355	4,334	0	0

Other Items (Funds 001-799, excluding 575)

6. Textbooks used for Instruction (Function 1000, Object 6640)	1,974,302
7. Number of FTE-Certified Teachers	1,345
8. Number of FTE-Contract Teachers	23

Utilities and Energy Detail (Funds 001-799 excluding 575, Only Function 2600)

1. 6410-6411 Utility Services	2,042,617
2. 6620-6629 Energy	4,151,497

CTED Districts Only (Funds 001-799 excluding 575, All Functions)

1. 6591 Services Purchased from Other Arizona Districts	0
2. 6870 Pass-through Payments	0
3. 6880 Sub-awards	0

Revenue from selected federal sources

1. ESEA Title IV - Student Support and Academic Enrichment Grants	153,938
2. ESEA Title IV - 21st Century Community Learning Centers	463,975
3. ESEA Title V - Rural Education - Rural and Low-Income School Program	0
4. ESEA Title V - Rural Education - Small, Rural School Achievement Program	0

Detailed technology reporting on lines 1 through 3 is optional until fiscal year 2022.

Improvement of Instruction and Library/Media Services functions detail are optional until fiscal year 2022.

Programs 700-900 Expenditure Detail (Funds 001-799, excluding 575)

	Property 6700	All Other (excluding 6900)	Total
1. Program 700	0	0	0
2. Program 800	0	0	0
3. Program 900	854	4,266,693	4,267,547
4. Total (lines 1-3)	854	4,266,693	4,267,547

Property Detail for Function 4000 (Funds 001-799, excluding 575)

1. 6710 Land and Improvements	0
2. 6720 Buildings and Improvements	0
3. 6731-39 Equipment	298,516
4. Total (lines 1-3)	298,516
5. 6450 Construction	50,742,365

Technology (Funds 001-799 excluding 575, All Functions)

1. 6340 Technical Services	384,754
2. 6432 Technology-Related Repairs and Maintenance	166,546
3. 6443 Rental of Computers and Related Equipment	0
4. 6531 Telecommunications	1,103,251
5. 6650 Supplies-Technology-Related	186,072
6. 6737-38 Technology-Related Hardware & Software (less than \$5,000)	6,352,635
7. Subtotal (Lines 1-6)	8,193,258
8. 6739 Technology-Related Hardware & Software (\$5,000 or more)	2,324,547

Support Services-Instruction Detail (Funds 001-799 excluding 575, All Objects)

1. 2210 Improvement of Instruction	4,820,990
2. 2220 Library/Media Services	1,922,968